In the drawings:

[Fig. 1]

1: recording and reproduction system

2: tape

3: head system

[Fig. 2]

2: tape

3: head system

11A: first recording head

11B: second recording head

2a: head A

2b: head B

2c: rotational direction

[Fig. 3]

11A: first recording head

11B: second recording head

A1, A2, B1, B2: magnetic gaps

3a: head A

3b: head B

[Fig. 4]

2: tape

[Fig. 5]

A1, A2, B1, B2: magnetic gaps

5a: head A

5b: head B

5c: head A

5d: head B

[Fig. 6]

A1, A2, B1, B2: magnetic gaps

6a: head A

6b: head B

6c: Tp value

[Fig. 7]

A1, A2, B1, B2: magnetic gaps

7a: head A

7b: head B

7c: Tp value

7d: offset of 1 $\mu\,\mathrm{m}$

[Fig. 8]

8a: upward offset of 1.5 $\mu\,\mathrm{m}$

8b: downward offset of 1 $\mu\,\mathrm{m}$

8c: ideal height

8d: Tp value